

"(3) to include in any return, statement, or other document made with respect to another person the identifying number of such other person,

fails to comply with such requirement at the time prescribed by such regulations, such person shall pay a penalty of \$5 for each such failure, unless it is shown that such failure is due to reasonable cause.

Penalty.

"(b) DEFICIENCY PROCEDURES NOT TO APPLY.—Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, and gift taxes) shall not apply in respect of the assessment or collection of any penalty imposed by subsection (a)."

68A Stat. 770.
26 USC 6211-
6216.

(c) TECHNICAL AMENDMENTS.—

(1) The table of sections for subchapter B of chapter 61 of such Code is amended by striking out the last line and inserting in lieu thereof the following:

"Sec. 6109. Identifying numbers.

"Sec. 6110. Cross references."

(2) The table of sections for subchapter B of chapter 68 of such Code is amended by adding at the end thereof the following:

"Sec. 6676. Failure to supply identifying numbers."

(d) EFFECTIVE DATE.—Paragraph (1) of section 6109(a) of the Internal Revenue Code of 1954, as added by subsection (a) of this section, shall apply only in respect of returns, statements, and other documents relating to periods commencing after December 31, 1961. Paragraphs (2) and (3) of such section 6109(a) shall apply only in respect of returns, statements, or other documents relating to periods commencing after December 31, 1962.

Approved October 5, 1961.

Public Law 87-398

AN ACT

For the relief of the State of New Hampshire.

October 5, 1961
[S. 1942]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to the State of New Hampshire the sum of \$65,049.93. The payment of such sum shall be in full satisfaction of all claims of the State of New Hampshire against the United States on account of judgments rendered against such State in connection with property damage caused by the crash of an aircraft which was owned by the United States and was, at the time of such crash (July 18, 1957), being operated by a member of the New Hampshire Air National Guard while on an active duty for training mission authorized by the National Guard Bureau, Department of Defense: *Provided,* That no part of the amount appropriated in this Act shall be paid or delivered to or received by any agent or attorney on account of services rendered in connection with this claim, and the same shall be unlawful, any contract to the contrary notwithstanding. Any person violating the provisions of this Act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not exceeding \$1,000.

New Hampshire.
Relief.

Penalty.

Approved October 5, 1961.